App. F. IX-4

P-172E

1926-7

File No. 10-2

Previous References
J NC 94-24 (1-7)
Ite 32-23 (9+12)
Ite 32-28 (31.33)
Ite 174-24 (1-4)
Later References
J. D 10-26 (8-16)
J. J. 18-27 (4-7)
J. J 6-28 (1-4)

(J. 8)
Ite 179-24 (1-4)

Serial Nos. 1 -

~~Secretary~~ preserve

General and Revenue Secretariat.

Serial Nos. Four

Part B for Dec. 21

SUBJECT

Grant of Permanent auditor certificate to Mr.

A. S. Krishna iyer

2149 dt 29.9.26

To

Registrar of Jt. Stock Cos.

Sanctions the

1269. (1)

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

1269
Js. 10-26-1

Letter no. bbb.9.30.8.19
from the Registrar of J.
Companies recommending
grant of a permanent
Auditor's certificate to
Alampalam S. Ignatius
Subject for orders if
permanent certificate
be granted.
Js. 4.9.26.
Recommending
be accepted.
Sec'y. remarks
3) Have any permanent
Certificates been granted
Kindly peruse
5.9.26
13/9
4 According to the new
to Rule 2 of the rules vide
Gaz No. 10872 Dt. 3.9.26
of the Madras Government

OFFICE OF THE
SECOND MEMBER OF COUNCIL.
9 SEP. 1926
No. 1944

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Certificates are granted
only in exceptional cases.

5 These files have been
put up for perusal whereform
it will be seen that two
recent Certificates have
been given to persons
who have passed
the G. D. A. examination of
Bombay and to those who
have been given unrestricted
certificates by the Madras Govt.
The present case is an
instance in which the
applicant has passed the
G. D. A. examination of
Bombay Govt, entitling
him to the grant of an
"unrestricted candidate's
certificate -

Dte 179-26-1

Dte 177-26-1 & S.

OFFICE OF THE
SECOND MEMBER OF COUNCIL.
15 SEP. 1926
No. 2071.

6 Subs for orders. Refer Para.
WD 15/9
Second M)

7 The Directors
recommendation may
be sanctioned
WD 17/9 R3 17/9 ain 17-9-26.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record

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Sd: with a draft.

23/9

9.S.10-26-2 | Letter no. 9.c.2149/9.S.8 29.9.26 to the Registrar of Joint Stock Cos. sanctioning the grant of Certificate to Mr. A. S. Krishna Iyer and requesting him to receive the usual fee and forward for the Secretary's signature, the the Certificate.

8(.3) | Letter no. 892 & 16.11.26 from the Registrar, Joint Stock Cos. enclosing a draft & fair Certificate made out in the name of the firm of Messrs. A. S. Krishnan & Co. with the Certificate of payment of the fee of Rs. 100.

Submd. with refees. Govt. have sanctd. the grant of a permanent Auditor's Certificate to Mr. A. S. Krishna Iyer and the Registrar was requested to receive the prescribed fee (Rs. 100) and forward the Certificate in duplic

C
(8.2 above)

N.B. Should routine notes be written on small slips the notes must be copied, or slips pasted on this form.

Serial No.

for the Secretary's Signature.

The Registrar ~~States~~ Suggests that Mr. Krishna Iyer has since represented that he wishes to do business in the name of Messrs. A. S. Krishnan & Co., of which he is the Sole partner at present & as his Case is Similar to that of Mr. P. N. S. Aiyar, Mr. Krishna Iyer also may be given a Certificate in the name of Messrs. A. S. Krishnan & Co., on Condition that if he wishes to take a partner or partners to his firm, he will have to do so only after obtaining Sanction.

The draft & fair Certificates have been accordingly made out in the name of the firm: Messrs. A. S. Krishnan & Co. & have to be Signed by the Secy., if the Registrar's Suggestion is approved.

Under Rule 7 of the rules for the grant of Certificates (No. 10872/Poc 359-20-28 11.5.21 Hasle), an application on behalf of a firm of accountants Consisting of more than one member Shall be made in the name of the firm & Shall State the name & qualifications of each member of the firm.

In the present Case, ~~the application~~ Girl have Signed the grant of a Certificate to Mr. A. S. Krishna Iyer only, but the Certificate is made out in the name of the firm: "Messrs. A. S. Krishnan & Co.", which is Said

WD 01229—GPB—37,500—1-9-26
App. F. III—2]

General and Revenue Secretariat | J. S. File No. 10 of 1926

Serial No.

to Consist, for the present, of Mr. A. S. Krishna Iyer only as Sole partner and, therefore, does not appear to Come under rule 7 mentioned above. It is not possible to Say now, how a permanent Auditor's Certificate on behalf of the firm of Messrs. P. N. S. Iyer & Co. ~~was granted, which is quoted as precedent~~ quoted by the Registrar as a precedent for Similarly granting a Certificate to Messrs. A. S. Krishnan & Co., was granted. ~~is incorrect as~~

Q
Jde 354-20-2

W
Jde 97-24-7

As the rules Stand at present, any number of partners may newly join the firm on whose behalf an auditor's Certificate has been already granted and enjoy the privilege granted to a ~~limited~~ number of partners, without paying any additional fee for it, thereby Causing loss of revenue to Govt. It is for Consideration, therefore, whether the present rule in respect of grant of Certificates on behalf of firms does not need revision, So as to provide for levy of addl. fees on members newly becoming partners of a firm on whose behalf Govt have already granted a Certificate.

23.11.26 The precedent to which the Re refers (Messrs P.N.S. Aiyar & Co), is exactly similar to the present case.

But, as pointed out above, under Rule 7 the application on behalf of a firm of accountants shall be in the name of the firm, only when it consists of more than one member. In both the cases under disc the firm consisted of only one partner.

Submitted for orders.

(Sd. D.) 24/11

WD 01229—GPB—37,500—1-9-26

App. F. III—2]

General and Revenue Secretariat

J. S. File No. 2837/0 of 1926

Serial No.

A permanent certificate is sanctioned to Mr Krishnayer because he has passed the GDA Examinations of the Bombay Govt. I do not see how the permanent certificate can be made in the name of the firm of which name is as there can be no guarantee that the future partners will possess this qualifications. The restriction that partners shd be taken only with the sanction of Govt is not susceptible of easy check. Again I do not know if a sole trading member can call himself a firm.

L.d secy with Compts } For remarks

CRoss
23.11.26

WB 24/11

I agree with Devdas

27.11

Devdas with Compts }

cas 27.11

Submitted for orders

CRoss
30.11.26.

WB 30/11

I concur/agree

Mme 1.12.26

CRoss 1.12.26

WB 2/12 P.T.O.

(2nd member).

SECRETARIAT COUNCIL
30 NOV. 1926
3691

GEN. & REV. SECRETARIAT,
2 - DEC. 1926
DEVELOPMENT BRANCH.

2859

WD 01229—GPB—37,500—1-9-26
App. F. III—2j

General and Revenue Secretariat | J. S. File No. 10 | of 1926

Serial No.

Draft Subd for Orders.

~~WP~~ 4/12/26

Two alternative drafts Subd. for Orders.

WP 3.12.26

The second dft, giving the reasons for not accepting the proposal, seems suitable & may be approved.

Secy D)

WP 4/12

appd Issue
GPS 5/12/26

WP 6/12

4 To The Registrar, Joint Stock Cos.
No. D. 4003 & 8-12-26

With reference to the Correspondence ending with M. 3 States, with certain observations, & his suggestion to grant the Certificate in the name of the firm cannot be approved.

B

GEN. & REV. SECRETARIAT,
9 DEC. 1926
DEVELOPMENT BRANCH.

114 ʊ

GOVERNMENT OF MYSORE.

IN REPLY PLEASE REFER TO
NO. 666
ENCLS. 6

Office of the Registrar of Joint Stock Companies in Mysore.

*Dated, Bangalore...*30th..August*192* 6.

FROM

Md. ZAHIRUDDIN MECCI, ESQ., B.A.,
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Registrar of Joint Stock Companies in Mysore.

GEN. & REV. SECTT. 1269 1 SEP 1926

To

GEN. & REV. SECTT. PR. 31 AUG. 1926 G. D. SECTION.

P. G. D'Souza, ESQ., B. A., B. L.,
Chief Secretary to the Government
of His Highness the Maharaja of Mysore,
Bangalore.

J. S. 10 - 26 - 1

I have the honour to forward, herewith, an application for a permanent auditor's certificate under the Mysore Companies Regulation together with the connected papers received from Mr. Alāmpallam Subramania Iyer Krishna Iyer, G. D. A., Professional Accountant, 100 Feet Road, Malleswaram, Bangalore.

2. Mr. Krishna Iyer was an apprentice under Messrs. A. F. Ferguson & Co., Chartered Accountants, Bombay, for a period of six years and has been awarded the Government Diploma in Accountancy by the Government of Bombay which makes him eligible for the award of a permanent unrestricted certificate by any local Government in British India authorising him to audit the accounts of companies throughout British India. His case may therefore, be treated as an exceptional case under proviso to Rule 2 of the Rules issued under Notification No. 10872/I. & C. 359-20-2 dated 11th May 1921 and he may be granted a permanent certificate authorising him to audit the accounts of Joint Stock Companies in the State in the English language only.

3. The enclosures may kindly be returned when they are no longer required.

I have the honour to be,

Sir,

Your most obedient servant,

Assistant Commissioner,

For Registrar of Joint Stock Companies
in Mysore,
(Absent from Head Quarters.)

HR

App.F.VI. I.C.34.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

General and Revenue Secretariat

No. I.C.2145/J.S. 10-26-2 Dated, Bangalore, 29th Sept 1926

End 6

From

The Secretary to the Government of His Highness the Maharaja of Mysore
~~Revenue Department.~~

To

The Registrar of Joint Stock Companies in Mysore.

Sir,

With reference to your letter No. 666/End, dated 30.8.1926 ~~193~~, recommending the grant of a ~~temporary~~ permanent Auditor's certificate under the Mysore Companies Regulation to Mr. Alampallam Subramania Iyer Krishna Iyer, G.D.A., I am directed to state that the Government are pleased to sanction the grant of a ~~temporary~~ permanent Auditor's certificate to Mr. Alampallam Subramania Iyer Krishna Iyer, G.D.A., authorising him to audit the accounts of the Joint Stock Companies in the State ~~for a period of two years~~, in the English languages only.

I am to request that you will kindly recover the prescribed fee from the applicant and forward for the signature of the Secretary to Government the certificate form in duplicate duly filled up, together with a certificate that the fee has been recovered and credited to the Treasury.

The enclosures to your letter are returned herewith.

I have the honor to be,
Sir,
Your most obedient servant,

Dy. Secretary to Government
~~Revenue Department.~~

17.9.26

GOVERNMENT OF MYSORE.

IN REPLY PLEASE REFER TO
NO. 892
ENCL. 3

Office of the Registrar of Joint Stock Companies in Mysore.

Dated, Bangalore 16 · XI — 1926.

FROM

V. R. THYAGARAJA IYER, ESQ., M.A.,
Registrar of Joint Stock Companies in Mysore.

J. P. 10 - 26 - 3.

To C. Ranganatha Rao Saheb, Esq., B.A., B.L.,
Secretary to the Government of His Highness the Maharaja of Mysore, Development Departments, Bangalore.

Sir,

With reference to your letter No.I.C.2149/J.S. 10-26-2 dated 29th September 1926 stating that Government have been pleased to sanction the grant of a permanent auditor's certificate to Mr. Alampallam Subramania Iyer Krishna Iyer, I have the honour to state that Mr. Krishna Iyer has represented in his letter dated 26th September 1926 (enclosed herein) that he wishes to do business in the name of Messrs. A. S. Krishnan & Co., of which he is the sole partner at present and that the certificate may therefore be made out in the name of the said firm. As this is a case similar to the case of Mr. P. N. S. Aiyar who was granted a certificate in the name of the firm Messrs. P. N. S. Aiyar & Co., of which he was the sole partner (vide correspondence ending with Revenue Secretary's letter No.Ic.3553/I&C. 97-24-7 dated 24th November '24) I beg to suggest that Mr. Krishna Iyer also may be given a certificate in the name of Messrs. A. S. Krishnan & Co. He will also be informed as was done in the case of Mr. P. N. S. Aiyar that if he wishes to take a partner or partners to his firm he will have to do so only after obtaining the sanction therefor.

2. A draft and a fair certificate made out in the name of the firm Messrs. A. S. Krishnan & Co., is herein enclosed. The fair certificate may kindly be signed and returned to this office

if Government approve of the ~~&r~~ grant of the certificate in the name of the firm.

3. The necessary certificate in respect of payment by Mr. Krishna Iyer of a sum of Rs.100 to the State Huzur Treasury is also herein enclosed.

I have the honour to be,

S i r ,

Your most obedient servant,

R E G I S T R A R .

HR

Office of the Registrar of
Joint Stock Companies in Mysore,
Bangalore, Dated/6th November 1926.

I hereby certify that Mr. Alampallam Subramania Iyer Krishna Iyer, G. D. A., Professional Accountant, 100 feet Road, Malleswaram, Bangalore has forwarded to me Receipt No.10 dated 8-11-1926 for having paid to the State Huzur Treasury, Bangalore, a sum of Rs.100, the fee prescribed for a permanent auditor's certificate in G. O. No.10822/I&C.359-20-2 dated 11th May 1921.

Registrar.
HR

APP. F. VI. Gl.]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the *192*

Date of issue 8.12.26 D.S. 10-26-3

Signed by K.V. Ramanujam

List of enclosures.....

Copied by.....

Examined by.....

2 Alternative drafts (2)

Section D.S.

File No. 10-26

Serial No. 4

No. D. 4003 dt 8/12/26

To

The Registrar of Joint Stock Companies,

Sir,

With reference to the Correspondence ending with your letter No. 892 dt 16th Nov. 1926 suggesting that Mr. Alampallam Subramania Iyer Krishna Iyer may, in the C[illegible] mentioned therein, be given a permanent Auditor's Certificate in the name of Messrs A. S. Krishnan & Co., I am directed to observe as follows:-

(1) ~~It is not clear~~ Govt. Sanctions a grant of a permanent Auditor's Certificate to Mr. A. S. Krishna Iyer because he has passed the G.A.D examination of the Bombay Govt.;

over

WD 01265--GPB--31,000— 24-12-25

(2) It is not clear how the permanent Auditor's Certificate sanctioned by Govt on behalf of Mr. A. S. Krishna Iyer can be granted to the firm of Messrs. A. S. Krishnan & Co., when there ~~can be~~ is no guarantee that the partner or partners who may join the firm, in future, will also possess the necessary qualifications

(3) The restriction mentioned in para 1 of your letter of the 16th Nov. 1926, viz., that if Mr. A. S. Krishna Iyer wishes to take a partner or partners to his firm, he will do so only after obtaining sanction is not susceptible of easy check &

(4) It is not clear how a sole trading member can call himself a firm.

In these circumstances Govt regret ~~that~~ your suggestion to grant the Certificate in the name of the firm cannot be approved.

I have &c

Sd/- 5.12.26
Secy to Govt, P.D.

W.P. 4/12